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APR 3 0 2004 5

Atty. Docket No.: 020582

N THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Yuji SAIKI et al.

Confirmation No.: 2960

Serial Number: 10/001,709

Group Art Unit: 2826

Filed: October 23, 2001

Examiner: SEFER, AHMED N.

For: POLARIZING PLATE AND LIQUID CRYSTAL DISPLAY USING THE SAME

AMENDMENT TRANSMITTAL

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

April 30, 2004

Sir:

Transmitted herewith is an Amendment in the above-identified application.

Small Entity status of this application under 37 CFR 1.9 and 1.27 has been established previously.

A statement to establish Small Entity status under 37 CFR 1.9 and 1.27 is enclosed.

The fee has been calculated as shown below:

	CLAIMS AS AMENDED						
	Claims Remaining After Amendment	Highest Number Previously Paid For		Present Extra	Small Entity	Large Entity	Additional Fee
Total Claims	33	27	=	6	X \$9	X \$18	\$108.00
Independent Claims	4	4	=	0	X \$43	X \$86	
_ First Presentation of Multiple Dependent Claims \$145 \$290							
		-					\$108.00

Serial Number: 10/001,709 Group Art Unit: 2826

<u>XX</u> Enclosed please find our check in the amount of \$108.00 for the additional claims fee in connection with this amendment. The Commissioner is hereby authorized to charge payment for any additional fees associated with this communication or credit any overpayment to Deposit Account No. 50-2866.

Respectfully submitted,

WESTERMAN, HATTORI, DANIELS & ADRIAN, LLP

Nicolas E. Seckel Attorney for Applicants Reg. No. 44,373

Atty. Docket No. 020582

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For:

POLARIZING PLATE AND LIQUID CRYSTAL DISPLAY USING THE SAME

AMENDMENT UNDER 37 C.F.R. 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

April 30, 2004

Sir:

In response to the Office Action dated February 2, 2004, Applicants respectfully request that the application be amended as follows, and that the rejection of record be reconsidered in view of the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.